



**IN THE TITLE**

Please replace the title with the following: --STRUCTURE HAVING REDUCED LATERAL SPACER EROSION--.

**IN THE CLAIMS**

Please amend the claims as follows:

Please cancel Claims 1-24, without prejudice to their further prosecution in a Divisional and/or Continuation application.

Claims 25-26, line 2 of each, please change "is" to --comprises--.

Please add the following new claims:

*AI*  
*Sub C2*  
*cancel*  
*sub C2*

- 27. A structure, comprising:
  - (a) a conductive layer disposed over a substrate;
  - (b) a first insulating layer on the conductive layer;
  - (c) a contact region in said first insulating layer;
  - (d) at least one insulating spacer in the contact region adjacent to the first insulating layer; and
  - (e) an etch stop material over said first insulating layer and adjacent to the insulating spacer, the etch stop material being distinct from the insulating spacer.
- 28. The structure of Claim 27, wherein the insulating spacer has a substantially rectangular profile in the contact region.
- 29. The structure of Claim 27, wherein the insulating spacer has a surface portion in the contact region without overlying etch stop material.
- 30. The structure of Claim 29, wherein the insulating spacer surface portion without overlying etch stop material comprises an insulating spacer surface portion most distant from said substrate.
- 31. The structure of Claim 28, wherein the insulating spacer has a surface portion in the contact region without overlying etch stop material.



